

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX
REFUND SCHEME LITIGATION,

This document relates to 1:18-cv-05053-LAK

MASTER DOCKET

Case No. 1:18-md-02865-LAK

**REPLY DECLARATION OF KRISTEN G. NIVEN IN SUPPORT OF THIRD-PARTY
DEFENDANT ED&F MAN CAPITAL MARKETS LIMITED'S MOTION TO DISMISS
THE THIRD-PARTY COMPLAINT**

Kristen G. Niven, an attorney duly admitted to practice in the State of New and in the Southern District of New York, hereby declares, under penalty of perjury pursuant to 28 U.S.C. § 1746, as follows:

1. I am an associate of the law firm Akerman, LLP, attorneys for Third-Party Defendant ED&F Man Capital Markets, Ltd. ("ED&F Man") in the above-captioned action. The facts stated in this declaration are known to me personally or are based on information provided in the annexed exhibits.

2. I submit this declaration in support of ED&F Man's motion to dismiss the Third-Party Complaint of Defendants-Third-Party Plaintiffs the Goldstein Law Group PC 401(K) Profit Sharing Plan (the "Goldstein Plan") and Sheldon Goldstein ("Goldstein" and collectively with the Goldstein Plan, the "Goldstein Defendants").

3. True and correct copies of the 2015 and 2016 SEC Audited Reports for Acer Investment Group LLC, are collectively annexed hereto as Exhibit "1."

4. A true and correct copy of the Company Information Page for Acer Investment Group, LLC, from the Utah Division of Corporations and Commercial Code government website, available at <https://secure.utah.gov/bes/details.html?entity=7165922-0161>, is annexed hereto as Exhibit “2.”

I, KRISTEN G. NIVEN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: September 13, 2019
New York, New York

/s/ Kristen G. Niven
Kristen G. Niven